

2021  
ENGLISH  
PAPER-I

Time Allowed — 1 Hour 30 Minutes

Full Marks — 50

*If the questions attempted are in excess of the prescribed number only the question up to the prescribed number shall be valued and the remaining one ignored.*

*The figures in the margin indicate the full marks for each question.*

1. Attempt a précis of the following passage and add a suitable title. 20

The widespread effects of the COVID-19 pandemic that emerged in 2019–2020 have drastically increased health, social and economic inequalities.

For more than 900 million learners around the world, the pandemic led to the closure of schools and universities. This exceptional situation forced teachers, parents and students to quickly adapt to a new educational context: distance learning. Teachers had to develop online academic materials that could be used at home to ensure educational continuity while ensuring the necessary physical distancing. Primary and secondary school students suddenly had to work with various kinds of support, which were usually provided online by their teachers. For college students, lockdown often entailed returning to their hometowns while staying connected with their teachers and classmates via video conferences, email and other digital tools. Despite the best efforts of educational institutions, parents and teachers to keep all children and students engaged in learning activities, ensuring educational continuity during school closure – something that is difficult for everyone – may pose unique material and psychological challenges for working-class families and students. Not only did the pandemic lead to the closure of schools in many countries, often for several weeks, it also accelerated the digitalization of education and amplified the role of parental involvement in supporting the schoolwork of their children.

Thus, beyond the specific circumstances of the COVID-19 lockdown, studying the effects of the pandemic on academic inequalities provides a way to more broadly examine the consequences of school closure and related effects (for example, digitalization of education) on social class inequalities. 50

2. Write an essay on the government's endeavor to make healthcare more accessible in the rural areas. 15
3. Write a letter to the Editor of a newspaper to highlight how people must be more proactive towards helping those whose livelihoods have been affected by the lockdown. 15

**HSA&ASA**

**2021**  
**CONSTITUTION OF INDIA**  
**PAPER-II**

*Time Allowed — 1½ Hours*

*Full Marks — 50*

*If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be valued and the remaining ones ignored.*

*Answers may be given either in **English** or in **Bengali** but all answers must be in one and the same language.*

*Answer Question No.-1 which is compulsory and any two from the rest.*

1. Write short notes on the following: 2½×4=10
  - (a) Right to Property under the Constitution of India
  - (b) Consolidated Funds under Article 266 of the Constitution of India
  - (c) Contracts under Article 299 of the Constitution of India
  - (d) Money Bill
2. Write a note on Finance Commission of India. 20
3. Discuss the powers and functions of Comptroller and Auditor General of India. 20
4. Discuss the Constitutional scheme of the Distribution of legislative powers in India. 20
5. Critically evaluate the scope and ambit of the powers and functions of the Public Service Commissions in India. 20

2021

## GENERAL KNOWLEDGE AND CURRENT AFFAIRS

## PAPER-III

Time Allowed — 1½ Hours

Full Marks — 50

*If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be valued and the remaining ones ignored.*

*Answer may be given either in English or in Bengali but all answers must be in one and the same language.*

**Group-A**

*Answer any five questions.*

1. State the geo-political significance of West Bengal with special reference to its location and external administrative boundaries. What is the 'Chicken Neck' in this regard? 2+2+1=5
2. What are the principal minerals mined in West Bengal? How are these related to the state's geology and physiography? In which district Deocha Pachami is located? 2+2+1=5
3. What are the reasons for occasional floods in the Lower Damodar Valley region? Across which river the Coronation Bridge was constructed? 4+1=5
4. Enlist the coastal hazards in West Bengal. Why is Tajpur in Purba Medinipur district in news in these days? 4+1=5
5. Describe in brief the salient features of climate of Rarh Bengal. Which districts of West Bengal are majorly affected by cyclones? In spite of abundant rainfall Darjeeling and Kalimpong districts often experience water crisis. Why? 3+1+1=5
6. Point out the regions of high population concentration in West Bengal mentioning the reasons. What are 'sun rise industries' of the state? 3+2=5

**Group-B**

*Answer any five questions.*

7. What is meant by 'social distancing' with reference to Covid-19 pandemic? Define 'herd immunity' in this context. In which year the 'Swasthya Sathi' was launched? 2+2+1=5
8. Who was the first Chief of Defence Staff in India? State the role of BRO in infrastructure development of India. What is 'Agni-P'? 1+2+2=5
9. In what category the Durga Puja Festival have been recognised as cultural heritage and by which organization? Which Bengali playwright has won the Sahitya Academy Award, 2021? Where is the second campus of Visva Bharati going to be established? Name the Bengali actor who received Dadasaheb Phalke Award in 59th National Film Award ceremony. 1+1+1+1+1=5

- 10.** Highlight the current trend of renewable energy development in India. Why was the automobile industry in India affected during the recent past? 3+2=5
- 11.** What is Pegasus? Why was it a debatable issue in India? What is 'round revolution' in Indian agriculture? Birthday of which revered tribal freedom fighter has been declared as the 'Janjatiya Gaurav Divas'? 1+2+1+1=5
- 12.** Which sectors of Indian economy were mostly affected by the Covid-19 pandemic? What are the main objectives of National Education Policy of India-2020? 2+3=5

**HS&ASA**

2021

## CIVIL AUDIT, ACCOUNTS AND SERVICE RULES

## PAPER-IV

Time Allowed — 3 Hours

Full Marks — 100

*If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be valued and the remaining ones ignored.*

*Answer may be given either in **English** or in **Bengali** but all answers must be in one and the same language.*

*The figures in the margin indicate marks for each question.*

*Answer **Question No. 1** which is compulsory and **any 4 (four)** from the rest.*

1. Answer any 10 (ten) from the following questions. 2×10=20
- ✓ (a) Who functions as the Audit Officer for pension in respect of employees of Municipalities?
  - ✓ (b) State the term 'Market Rate' with reference to appropriate rules.
  - (c) What is meant by 'City Compensatory Allowance'?
  - ✓ (d) Define 'Competent Authority' in terms of WBFR pt.I.
  - ✓ (e) What is primarily meant by 'Detailed Heads' in the accounting system?
  - ✓ (f) Specify the exception which provides for payment of family pension to more than one person.
  - ✓ (g) What is meant by 'Compensation Pension'?
  - ✓ (h) State the grant of special disability leave with reference to the appropriate rules. 94-95
  - (i) Which types of informations are to be submitted to the A.G, When an employee joins Foreign Service?
  - ✓ (j) What steps are to be performed by a Government employee when he/she resigns from the service?
  - ✓ (k) When annual increment of a Government employee is stopped?
  - ✓ (l) What is 'e-tender' as per Rule 47(8)?
  - ✓ (m) Define 'Quotation' as per Rule 47(8).
  - (n) What is 'On Account Payment'?
2. (a) What are the duties of a Government employee as per West Bengal Service Rules Part-1?  
 (b) What are the rights of a Government employee as per West Bengal Service Rules Part-1?

10+10

3. (a) State the conditions of special casual leave for participation in sporting events, cultural activities and mountaineering expeditions.  
(b) State the conditions/rules of granting special pay under rule 5(33) of Government employees. 12+8
  
4. (a) Define the following terms with reference to appropriate rules:
  - (i) Half-day casual leave
  - (ii) Earned leave(b) State the aspects which must be recorded in the Service Book. (5+5)+10
  
5. (a) Which type of conditions are to be fulfilled in case of transfer grant and packing charges?  
(b) State the provisions of 'Quarantine Leave'. 12+8
  
6. (a) When a Government employee is entitled to enjoy leave travel concession?  
(b) What are the facilities enjoyed by a Government employee regarding leave travel concessions? 10+10
  
7. (a) Write down the general limitations for withdrawal of money from the treasury of contingent charges.  
(b) What are the general duties of the Treasury Officers?  
(c) State the conditions under which a Treasury Officer may permit withdrawal of money. 7+7+6

**2021**  
**ARITHMETIC**  
**PAPER-V**

**Time Allowed — 3 Hours**

**Full Marks — 100**

*If the questions attempted are in excess of the prescribed number, only the questions attempted first up to the prescribed number shall be valued and the remaining ones ignored.*

*Answer may be given either in **English** or in **Bengali** but all answers must be in one and the same language.*

**Group-A**

Answer Q. No. 1 and any six from the rest.

1. Find the value of  $\frac{0.5\bar{2}}{0.154} \div \frac{26.2\bar{6}}{4.904} + \frac{2}{1 + \frac{3}{1-\bar{3}}}$ . 4
2. The words 'VERY BEST WISHES' were lighted by Neon light. After they lighted at a time the words were lighted at an interval  $2\frac{2}{3}$ ,  $3\frac{2}{5}$  and  $4\frac{1}{2}$  secs. respectively and were darkened at an interval of 1 sec. each. What will be the interval to read the full sentence? 4
3. In a certain office,  $\frac{1}{3}$  of the workers are women,  $\frac{1}{2}$  of the women are married and  $\frac{1}{3}$  of the married women have children. If  $\frac{3}{4}$  of the men are married and  $\frac{2}{3}$  of the married men have children, what part of workers are without children? 4
4. A printer numbers the pages of a book starting with 1 (one) and uses 3189 digits in all. How many pages does the book have? 4
5. 12 men and 18 boys, working  $7\frac{1}{2}$  hours a day, can do a piece of work in 60 days. If a man works equal to 2 boys, then how many boys will be required to help 21 men to do twice the work in 50 days, working 9 hours a day? 4
6. A shopkeeper sold sarees at Rs. 266 each after giving 5% discount on labelled price. Had he not given the discount, he would have earned a profit of 12% on the cost price. What was the cost price of each saree? 4
7. A theft is reported to a policeman. The thief starts running and the policeman chases him. When the policeman starts chasing, the thief was at a distance of 150 metre. The thief and the policeman run at the speed of 9 km/hr and 10 km/hr respectively. How far the policeman had to run to catch the thief? 4

$$\begin{array}{r} 55 \\ 10 \times 150 \\ \hline 1500 \\ 10 \times 150 \\ \hline 1500 \\ 10 \times 1000 \\ \hline 10000 \end{array}$$

8. The average age of students of a class is 15.8 years. The average age of boys in the class is 16.4 years and that of the girls is 15.4 years. What is the ratio of the number of boys to the number of girls in the class? 4

### Group-B

Answer any seven questions.

9. The difference between the compound interest and the simple interest accrued on an amount of Rs. 18,000 in 2 years was Rs. 405. What was the rate of interest p.c.p.a. (Present compounded per Annum)? 6
10. A principal amounts to Rs. 944 in 3 years at a certain rate of simple interest. If the rate of interest increases by 25%, then the principal amounts to Rs. 980 in the same time. Find the principal. 6
11. Sixteen men can complete a work in twelve days. Twenty four children can complete the same work in eighteen days. Twelve men and eight children started working and after eight days three more children joined them. How many days will they now take to complete the remaining work? 6
12. The production of a company has ups and downs every year. The production increases for two consecutive years consistently by 15% and third year it decreases by 10%. Again in the next two years it increases by 15% each year and decreases by 10% in the third year. If we start counting from the year 2018, approximately what will be the effect on production of the company in 2022? 6
13. A and B working separately can do a piece of work in 9 and 12 days respectively. If they work for a day alternately, A beginning, in how many days, will the work be completed? 6
14. Two pipes can fill a tank with water in 15 and 12 hours respectively and a third pipe can empty it in 4 hours. If the pipes be opened in order at 8, 9 and 11 a.m. respectively, at what time will the tank be empty? 6
15. Two shopkeepers announce the same price of Rs. 700 for a sewing machine. The first offers successive discount of 30% and 6% while the second offers successive discounts of 20% and 16%. Which shopkeeper offers better and how much less than the other shopkeeper? 6
16. The highest score in an innings was  $\frac{3}{11}$  of the total and the next highest was  $\frac{3}{11}$  of the remainder. If the scores differed by 9, then what was the total score? 6

### Group-C

Answer all the questions.

17. The incomes of A, B and C are in the ratio 7 : 9 : 12 and their spendings are in the ratio 8 : 9 : 15. If A saves  $\frac{1}{4}$  th of his income, then what is the ratio of the savings of A, B and C? 5
18. A, B and C enter into a partnership by investing in the ratio of 3 : 2 : 4. After one year, B invests another Rs. 2,70,000 and C, at the end of 2 years, also invests Rs. 2,70,000. At the end of three years, profits are shared in the ratio of 3 : 4 : 5. Find the initial investment of each. 5



19. Answer *all* the questions:

3×4=12

(a) Simplify :  $7\frac{1}{2} - \left[ 3\frac{1}{4} + \left\{ \frac{3}{4} - \frac{1}{3} \left( \frac{2}{3} - \frac{1}{6} - \frac{1}{8} \right) \right\} \right]$

(b) Find the least square number divisible by 3, 4, 5, 6 and 8.

(c) Find the two nearest square numbers of the number 500000.

(d) The production cost of an article is Rs. 700. After a discount of  $12\frac{1}{2}\%$  to gain 10%, what will be the marked price of the article?

20. Answer *all* the questions:

2×4=8

(a) Find the single discount equivalent to a series discount of 20%, 10% and 5%.

(b) Find the square root of 170.485249.

(c) What should come in place of question mark(?) in the following number series?

705, 728, 774, 843, 935, 1050, ?

(d) A sample of 50 litres of glycerine is found to be adulterated to the extent of 20%. How much pure glycerine should be added to it so as to bring down the percentage of impurity to 5%?

Handwritten calculations for question 20(c):  

$$\begin{array}{r} 774 \\ - 728 \\ \hline 46 \end{array}$$

$$\begin{array}{r} 92 \\ - 92 \\ \hline 0 \end{array}$$

$$\begin{array}{r} 115 \\ - 115 \\ \hline 0 \end{array}$$

$$\begin{array}{r} 38 \\ - 38 \\ \hline 0 \end{array}$$

Handwritten calculation for question 20(d):  

$$\begin{array}{r} 120 \\ \times 12 \\ \hline 120 \\ 240 \\ \hline 1440 \end{array}$$

Handwritten calculation for question 20(d):  

$$50000$$

**2021**  
**AUDITING AND ACCOUNTANCY**  
**PAPER-VI**

*Time Allowed — 3 Hours*

*Full Marks — 100*

*Answer any five questions taking at least two from each group*

**Group-A**

1. (a) State the basic principles of Government Audit.  
(b) Prepare an audit programme in respect of a Public Library. 10+10=20
2. (a) Distinguish between Vouching and Verification.  
(b) How do you verify the following items as an auditor: 10+10=20
  - (i) Plant and Machinery
  - (ii) Secured Loan
3. (a) Discuss the rights of a company auditor.  
(b) State the liabilities of a company auditor. 10+10=20
4. Write short notes on the following: 10×2=20
  - (a) Internal Check
  - (b) Audit Programme

**Group-B**

5. Mr. Banerjee of Tatanagar consigned goods costing Rs. 2,00,000 to his agent Mr. Sen of Patna. The invoice was made pro-forma so as to show a profit of 25% on cost. Mr. Banerjee paid freight and insurance Rs. 4,000. Mr. Sen sold part of consignment for Rs. 1,76,000 at a uniform price of 10% over invoice price and spent Rs. 6,000 as warehousing charges and Rs. 2,000 as selling expenses. Mr. Sen is entitled to a commission of 5% on sales and 20% of the net profit after charging commission on sales.  
Draw up Consignment Account in the Books of Mr. Banerjee. 20
6. From the following figures, calculate the amount of claim for loss of stock with the Insurance Company: 20

	Rs.
Stock at cost on 1st January, 1994	1,35,000
Stock at cost on 1st January, 1995	1,50,000
Purchases during 1994	9,15,000
Purchases from 1st January, 1995 to 30th June, 1995	8,00,000
Sales during 1994	12,00,000
Sales from 1st January, 1995 to 30th June, 1995	9,90,000

*You are informed that:*

- (i) In 1995 the cost of purchases have risen by 20% above the level prevailing in 1994.
- (ii) In 1995 the selling prices have gone up by 10% over the level prevailing in 1994.

4/4

269680

250000  
4000  
6000  
2300  
18400(1)  
50000  
176000  
43000  
6000-10

(iii) Salvage value of stock Rs. 20,000.

(iv) Fire insurance policy for Rs. 1,48,750 to cover the loss of stock by fire.

7. X Ltd. supply goods on hire purchase system at a profit of 50% over the cost. The following are the transactions for the year ending December 31, 2008:

		Rs.
Stock out on hire purchase at cost on	01.01.08	60,000
	31.12.08	48,000
Installments due (Customers are still paying) on	01.01.08	5,400
	31.12.08	9,000
Goods re-possessed during the year (for installments unpaid Rs. 900) valued at		450
Installments realised during the year		1,17,000

Prepare the Hire-Purchase Stock Account, Hire-Purchase Debtor's Account and the Hire-Purchase Adjustment Account. 20

8. From the following balances extracted from the books of a trader on December 31, 2007, prepare a Trading and Profit & Loss Account for the year ended on that date and also a Balance Sheet as on the same date: 20

Debit Balances		Credit Balances	
	Rs.		Rs.
Cash in hand	480	Capital Account	42,500
Drawings	7,100	• Sales	1,19,060
Plant and Machinery	9,500	• Purchase Return	2,910
• Stock in Trade	14,600	Bank Overdraft	1,200
• Purchases	1,03,620	Creditors	10,000
• Sales Return	2,100	• Provision for Doubtful Debts	1,050
• General Expenses	2,000		
• Wages	2,400		
• Rent and Rates	3,200		
• Bad Debt	1,720		
Debtors	30,000		
	1,76,720		1,76,720

*Additional Information:*

- (i) Provide 10% depreciation on Plant and Machinery.
- (ii) Provision for Doubtful Debts is to be increased to 5% of Debtors.
- (iii) A credit sale of Rs. 2,000 has not been recorded in the books.
- (iv) Plant and Machinery worth Rs. 1,000 purchased during the year (on September 30, 2007) has been included in purchases.
- (v) Rent paid in advance Rs. 800.
- (vi) Stock on December 31, 2007 was valued at Rs. 17,300. These do not include the value of the machinery bought on 30.09.2007.
- (vii) Wages include Rs. 200 for installation of plant.